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AUTHOR	Abramson, Theodore
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ABSTRACT

An evaluation was made of the Flexible Laboratory Instruction Program II, a New York State project for the development and utilization of audiovisual modules to assist Spanish-speaking students in their basic accounting courses at Bronx Community College of the City University of New York. A description of the program and evaluation activities and data concerning student reaction and student usage of the modules is presented. Student reactions to the English versions of the sample modules were positive; responses of most of the 23 students indicated that they felt the materials were easily understood and would be helpful. The two Spanish modules were not well received by the Hispanic students. Sixty-three modules were completed and available for student use during the fall 1977 semester. Of the 114 students who borrowed these modules from the college library, 51 were Spanish-surnamed. Synchronization of the modules with regular course work is suggested. (SW)

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EVALUATION OF
THE FLEXIBLE LABORATORY INSTRUCTION PROGRAM II

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Institute for Research and Development
in Occupational Education
Center for Advanced Study in Education
The Graduate School and University Center
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ABSTRACT

The Flexible Laboratory Instructional Program II during its development phase, concentrated on the development of audio-visual modules to assist Spanish-speaking students in their Basic Accounting courses at Bronx Community College of the City University of New York.

Student reactions to the English versions of the sample modules were quite positive. The responses of most of these 23 students indicated that they felt the materials were easily understood and would be helpful to them. The two Spanish modules were not well received by the Hispanic students with module 53S rated very negatively and 54S somewhat positively, but not as positively as either of the English modules.

Sixty-three modules were completed and available for student use during the fall 1977 semester. Of the 114 students who borrowed these modules from the college library, 51 were Spanish-surnamed.

Synchronization of the modules with regular course work and usage of the materials should be carefully monitored during the next phase of the project if funding and personnel are available.

The Flexible Laboratory Instruction Program II (FLIP II) is a New York State project for the development and utilization of audio-visual modules to assist Spanish-speaking students in their Basic Accounting courses at Bronx Community College (BCC) of the City University of New York (CUNY). This evaluation, conducted by the Institute for Research and Development in Occupational Education (IRDOE) deals with the initial or developmental phase of the program which occurred during the spring and fall semesters of 1977. The report contains a brief description of the FLIP II program, the evaluation activities and data related to student reaction to and usage of the modules.

History

FLIP concentrated on the development of 63 segmented learning modules consisting of film strips, and cassettes that make up the Basic Accounting course which is a prerequisite to the second semester course in Accounting, Retailing, and Business Administration. Use of the FLIP materials is expected to drastically reduce the current 58% attrition rate in the Basic Accounting course.

The objectives of FLIP II as stated in the original project proposal were:

1. To indicate to the Hispanic student body at Bronx Community College that the special learning problems and educational challenges of this group in Basic Accounting have been recognized, identified and facilitated to accommodate their needs to the new environment.

2. To indicate to the Hispanic community that Bronx Community College is attempting to develop the educational holding-power of the Hispanic student through the expansion of the Bilingual Self-Help Program designed to meet the special cultural and learning needs of this group.

3. To establish as quickly as possible an agency of hope and success for this target group in the Basic Accounting course.

4. To decrease the number of dropouts and failures from the Basic Accounting course offered by the Department of Business and Commerce.

5. To give encouragement to the Hispanic secondary-feeder school students who have been told that Hispanic students "can't make it" at Bronx Community College, in Basic Accounting.

6. To expand, at Bronx Community College, the "Flexible Laboratory Instructional Program" of learning units, prepared in Spanish, in the form of cassettes, film strips and video tapes, for the Basic Accounting course offered by the Department of Business and Commerce, which is made available to any and all Hispanic students at Bronx Community College without difficulty and completely gratis.

7. To permit the Hispanic student to reinforce his classroom learning and his total educational experience through a self-help program attuned to his language needs in Basic Accounting.

Due to the mandated retrenchment order instituted at Bronx Community College during the summer of 1976, all of the technical and supervisory personnel assigned to the Audio-Visual Department were dismissed. It was therefore necessary to employ the professional services of an outside agency to prepare the required cassettes, film strips, etc. for the English version of the modules and then dub in the appropriate Spanish audio tapes. The concomitant reduction and rescheduling of BCC faculty coupled with the final examination period and the January intersession hiatus, made it necessary to delay the beginning of the project. Thus, the project, originally scheduled to begin October 1, 1976 did not begin until March 1, 1977.

Faculty members in the Department of Business and Commerce at BCC prepared the material to be learned in each module. These materials were critiqued by other faculty members and when necessary returned to the authors for revisions. Translation of the modules into Spanish was done by a faculty

member in the language department after discussion with the author to insure fidelity of the Spanish version to the author's intent. This translator had also participated in the FLIP I project and seemed to be generally well versed in business and accounting terminology and concepts.

Notwithstanding the late start occasioned by the above problems, a list of module titles, a schedule for completing the modules, and English versions of three modules were completed by the end of March. Work continued at the same rapid pace throughout the spring and summer of 1977. By the beginning of September 1977, all 63 modules were completed in both English and Spanish versions and were cataloged and available to students in the BCC library learning center.

Evaluation Activities

IRDOE's primary responsibilities included on-going formative evaluation activities and the development of procedures to collect data on student usage of and reactions to the modules. The general research question to be addressed was "Do students find the FLIP modules helpful?" Despite the curtailed period of project operation which precluded completion of all project and associated evaluation activities specified in the proposal, IRDOE met with FLIP II project staff, viewed some of the early modules and suggested possible revisions, and provided two instruments for use with students and faculty, respectively (See Appendix 1 and 2).

Pilot viewing and evaluation by students was arranged and student reaction is reported in the following section of this report. In addition, student usage data for the fall 1977 semester were collected from BCC's individualized learning laboratory housed in the library for the FLIP II modules. For comparison purposes, similar data were obtained for FLIP I modules.

The time factor made it impossible for the module samples and scripts to be forwarded to IRDOE and therefore reviews by a production expert and by the evaluators was not possible. However, the suggestion by the evaluators, that the modules include opportunities for active student response during the lesson was accepted by FLIP personnel and incorporated into the modules produced. The suggestion for critical review of the content including format of a 25% sample of the English version of the modules was implemented for <u>all</u> 63 modules rather than the suggested randomly selected 16 modules. A 25% random sample of the Spanish version of the modules was similarly reviewed by a faculty member who is fluent in Spanish and who teaches accounting at BCC. Suggested revisions were forwarded to the firm that was responsible for producing the modules and were incorporated into the final

version of the modules. Techniques to determine effectiveness of notifying community were not developed since the modules had not been completed and no notification was attempted.

Student Evaluations and Usage

A bilingual questionnaire (See Appendix I) was developed by IRDOE staff and administered to groups of students who viewed and reacted to modules 53 and 54 during May 1977. Because of the lateness in the semester and the need to coordinate the modules presented to the students with their regular coursework, it was not possible to obtain student reactions to more than these two modules. Twenty-three students responded to the English version of the modules and 10 students reponsed to the Spanish version. As a result, these data presented in Table 1 are based on small samples and cannot be readily generalized. Table 2 shows the verbatim comments of the students.

Separate analyses by question and language of lesson yielded the following:

Question 1. The language was easy to understand

Surprisingly, the reactions of the Spanish-speaking students to the Spanish version of module 53 were in the "agree" category only 50% of the time whereas all 23 (100%) of the English-speaking students felt that the language was easy to understand in the English version of this module. Module 54 fared somewhat better. Seven of the nine (78%) of the Spanish-speaking students and 100% of the English-speaking students rated the language "easy to understand."

TABLE 1

Responses to Spanish (S) and English (E) Modules by Hispanic (H) and Non-Hispanic (N) Students

Questions:	Responses:	Modules 53S H (10)	54S H (9)	53E N (23)	54E N (23)
1. The language was easy to understand.	Agree	50%	78%	100%	100%
	Disagree	40%	22%	---	---
	Uncertain	10%	--	---	---
2. The pictures and illustrations helped me understand the problem.	Agree	70%	78%	100%	100%
	Disagree	20%	22%	---	---
	Uncertain	10%	---	---	---
3. The explanation of the problem was easy to understand.	Agree	30%[1]	66%	100%	91%
	Disagree	50%	11%	---	9%
	Uncertain	10%	22%	---	---
4. It was not necessary for me to view the program several times. I understood sufficiently after the first viewing.	Agree	30%	33%	83%	78%
	Disagree	40%	66%	9%	13%
	Uncertain	30%	---	9%	9%
5. This form of visual presentation together with the Spanish translation helped me understand the subject matter better. It will make it easier to follow the lessons in class.	Agree	20%	67%	78%	83%
	Disagree	60%	22%	4%	4%
	Uncertain	20%	11%	17%	13%
6. My overall opinion of this program is that it will help me with class work, homework, and examinations.	Agree	20%	67%	96%	96%
	Disagree	50%	22%	---	---
	Uncertain	30%	11%	4%	4%

[1] One respondent did not answer this item

Question 2. The pictures and illustrations helped me understand the module.

Seventy percent and 78% of Hispanics agreed with this statement for modules 53 and 54, respectively. There was 100% agreement for the English modules from the Non-Hispanic students.

Question 3. The explanation of the problem was easy to understand.

Agreement with this question on the Spanish modules ranged from 30% on module 53S to 66% on module 54S. Sixty percent and 33% of the students disagreed with this statement or were uncertain on modules 53S or 54S, respectively.

On the English version of the modules, 100% and 91%, respectively agreed with the statement.

Question 4. It was not necessary for me to view the program several times. I understood sufficiently after the first viewing.

This statement was included in order to permit the use of the same questionnaire when students could run the filmstrips individually. In a classroom context this question caused some confusion and these data must be interpreted with even more caution than those of the other items. The Hispanic students disagreed with or were uncertain about this statement for both modules. Only one-third of the Hispanics agreed with this statement. The Non-Hispanic students who viewed the English version of the modules were generally in agreement with the statement (83% and 78%, respectively).

Question 5. This form of visual presentation together with the Spanish translation helped me understand the subject matter better. It will make it easier to follow the lessons in class.

Only 20% of the Spanish-speaking students agreed with this statement for module 53S; 67% agreed for module 54S. There was agreement by the Non-Hispanics of 78% and 83% on 53E and 54E, respectively.

Question 6. My overall opinion of this program is that it will help me with classwork, homework and examinations.

On the Spanish version of module 53 only 20% agreed. There was 67% agreement on module 54S. The English versions of these modules were perceived much more positively with both having 96% agreement.

The above data indicate that student reactions to the English versions of the sample modules were quite positive. The responses of most of these 23 students indicated that they felt the materials were easily understood and would be helpful to them. Responses of the ten Hispanic students to the Spanish modules were generally not positive. These 10 students rated module 53S positively only in terms of its illustrations and negatively in terms of the understandability of the language and explanations, value of the presentation, and general helpfulness of the module. Module 54S was more acceptable to these students. Except for the need for re-viewing, more than half of the students rated this module's language, explanations, presentation and usefulness positively.

The student reaction sheet also provided the students with the opportunity to comment on the modules they had seen, the use of these materials, and any ideas or feelings they may have about these and similar materials. These data, presented verbatim in Table 2, show a much greater response rate to the Spanish modules from the Hispanic students than to the English modules from the non-Hispanic students. Seven of the ten (70%) Hispanic students responded to module 53S and five of nine (56%) responded to 54S, whereas only three non-Hispanic students responded to module 53E. This difference in response rate ($\chi^2=5.70, p<.05$) may indicate a difference in attitude or feelings about these materials. All the responses (7 students out of 10)

TABLE 2

Verbatim Reactions of Hispanic and Non-Hispanic

Students to Modules 53 and 54

Hispanic Student's
Comments to 53S

a) Should be given to students who don't understand English at all.

b) Spanish lesson should be given to non-English speaking students only.

c) Although the problem was well-presented, it does not mean a thing if you do not know the problem.

d) Why not show more of this at the beginning of the semester for better results in classes?

e) Why was it presented near the end of the semester?

f) The program is good and should be offered more to Latin-speaking students who need reinforcement on any particular subject.

g) I think the film would have given me a better understanding of the material presented if I'd had seen it in English.

Hispanic Student's
Comments to 54S

a) Should be offered more often.

b) Should always be presented after every other chapter.

c) We, the students, should have more of this.

d) I am N.Y. Spanish-speaking. It should be given to people who are native Spanish-speaking.

e) Both class work and the pictures are helpful.

Non-Hispanic Student's
Comments to 53E and 54E

a) Film one seem to be good only as a review or tutor film and not as a teaching tool.

b) The film was alright, we should have more such films included in class instruction.

c) Why wasn't the showing of these films done at the beginning of Accounting I.

to 53S seem to have negative feeling tones with a strong indication (4 of 7 responses) that the students felt that the Spanish materials were not really for them but for students who were less fluent in English. That is, it maybe that these students resented being considered less capable in English and requiring special Spanish materials. It is also possible that the Spanish used in the tapes is not the Spanish spoken by the students and thus more difficult or more ego threatening than an English version of the same materials. That is, inability to do well could no longer be psychologically rationalized on the basis of an external foreign language problem. Except for the comment that the materials should be given to "native Spanish speakers," all of the other comments about module 54S were positive.

Modules 53E and 54E were viewed by the students during the same class period. The three comments seem to imply that the films could be useful although it is not clear whether the students think they would be most useful as an instructional tool or as review materials. In general, the comments of all 33 students indicate that the modules should be synchronized with the regular instruction they receive.

The faculty who were presenting the modules to their students were asked to complete a short questionnaire (Appendix 2) about their perceptions of the material and students' reactions to the materials. Both instructors felt that 1) the visual and audio presentations were clear and synchronized, and 2) the content was adequately presented, 3) there was no apparent difficulty with the vocabulary, 4) the students were attentive and 5) they would use the materials with their students. Both instructors said they would use some of the modules in their classes. One indicated, "I would insist that students make use of them" while the other instructor said "... would

encourage students to use the materials based on their needs." All of the Basic Accounting faculty were in general agreement with the view expressed by these two faculty members and gave lists of available FLIP materials to their students early in the fall 1977 semester.

In September 1977 all the students in Basic Accounting (FLIP II) and Business Mathematics (FLIP I) were informed of the availability of the modules in the learning center at the library and were encouraged to make use of the materials. Usage data were obtained from the library for the fall semester through December 19, 1977 for the 53 FLIP I modules and 63 FLIP II modules. A complete listing of the modules, total number of student requests per module, and number of Spanish-surnamed students' requests per module are shown in Appendix 3. There were 328 students requesting FLIP I, 89 of whom were Spanish-surnamed and a total of 114 students requesting FLIP II of whom 51 were Spanish-surnamed. Thus, 27% requesting FLIP I and 45% requesting FLIP II were Spanish-surnamed. These usage percentages are fairly close to expectations if it is assumed that, as with the total BCC student population, approximately 33% of the students in the Business Mathematics and Basic Accounting courses are Spanish-surnamed.

Summary and Recommendations

All 63 modules for the Basic Accounting course were completed and available for use during the 1977 fall semester despite the late start of the project. It is recommended that:

1. BCC carry out the other objectives specified in the original proposal during the 1977-78 year,
2. The FLIP modules be synchronized with the regular course work,
3. FLIP usage data for Hispanic and non-Hispanic students be monitored by the project director or Department of Business and Commerce on a regular basis,
4. A study be undertaken of the factors that determine the preferences of Spanish-speaking students for Spanish and English materials.

Dear Student:

The lesson you are about to see was developed to help you complete your course work in accounting. We need to know how good you think it is. Please help by completing the form after you see the lesson. Thank you.

Estimado Alumno,

La lección que se va a ver fue desarollada para ayudarle completar su curso de accounting. Necesitamos saber su opinión. Favor de ayudarnos y responder a las preguntas siguientes. Muchas gracias.

Lesson #: _____

Language of lesson: English Spanish (circle one)

	I agree with the statement Estoy de acuerdo con lo expresado	I disagree with the statement No estoy de acuerdo con lo expresado	I am uncertain about the statement No estoy segura de lo expresado
1. The language was easy to understand. El idioma fue muy facil de entender.	_____	_____	_____
2. The pictures and illustrations helped me understand the problem. Los cuadros e illustraciones me ayudaron a entender el problema.	_____	_____	_____
3. The explanation of the problem was easy to understand. La explicación del problema fue muy fácil de entender.	_____	_____	_____
4. It was not necessary for me to view the program several times. I understood sufficiently after the first viewing. No fue necessario para mi de mirar el programa varias veces. Entendí suficiente después de la primera mirada.	_____	_____	_____
5. This form of visual presentation together with the Spanish translation helped me understand the subject matter better. It will make it easier to follow the lessons in class. La forma de la presentación visual junto con la traduccion hispana me ayudó a entender el expuesto major. Se me hará fácil seguir las lecciones en la clase.	_____	_____	_____
6. My overall opinion of this program is that it will help me with class work, homework, and examinations. Mi opinión de este programa es que me ayudará en hacer la tarea, el trabajo en la clase, y los exámenes.	_____	_____	_____
7. If you have any other comments regarding the program please write them in the blank space. Si tiene algún otro comentario sobre el programa por favor, escríbalo en el espacio abajo.	_____	_____	_____

Comments:

_____

_____

_____

_____

IRDOE 5/77

APPENDIX 2

FACULTY QUESTIONNAIRE

Please identify which version was used. _____ English
_____ Spanish

1. How many students participated in the pilot phase:

   Date: _____ No. _____

2. In general, were the visuals and audio clear and synchronized? _____ Yes _____ No

   If not, rank the three lessons in terms of clarity _____ _____ _____
   Best Worst

   in terms of synchronization: _____ _____
   Best Worst

3. Did the students appear to have any difficulty with the vocabulary used in the lesson. (please ✓): No apparent difficulty _____

   Fewer than five students had some difficulty _____

   More than " " " " " _____

4. Were the students able to do the problem(s) in the lessons?
   (use one ✓ for each unit)

	Unit #53	#54	#55
a) Most of the students did the problem(s)	a)		
b) About half " " " "	b)		
c) Fewer than half " " " "	c)		

5. Describe the students reactions. [Did they feel these materials would be helpful? Would they use materials like these if they were available? How would they use them? etc.] _____

6. Did you feel the content was adequately presented? Yes _____ No _____

7. a) Would you use these materials for your students Yes _____ Maybe _____ No _____

   b) If yes, how would you use them? _____

8. Please make <u>any</u> recommendations or comments about the materials or their use before the rest of the units are completed. _____

APPENDIX 3

FLIP II ACCOUNTING ENGLISH/SPANISH

USAGE DATA

Module Title	Total Requests Per Module	Requests by Spanish-Surnamed Students
The Distinction Between Accounting & Bookkeeping	1	0
Business Transactions Explained	0	0
Assets- How Affected By Business Transactions	1	1
Liabilities-How Affected by Business Transactions	3	1
The Balance Sheet Equation	1	1
The Effect of Business Transactions on the Balance Sheet Equation. (Assets & Liabilities only)	0	0
The Effects of Business Transactions on Capital	0	0
The Concept of the Ledger Account	1	1
The Meaning of Debits and Credits	2	2
The Concept of the General Ledger	0	0
The Manner of Recording Journal Entries	1	1
The Technique of Posting Journal Entries to the Ledger Account	0	0
The Technique of Balancing Ledger Accounts and Preparing a Trial Balance	2	1
The Need for Financial Statements-Balance Sheet and Income Statement	1	1
Real and Nominal Accounts Explained	0	0
Preparing the Balance Sheet From the Information Included in the Trial Balance	1	1
Preparing the Income Statement from the Information Included in the Trial Balance	1	1
Adjusting Entries Explained as an Application of the Matching Principle	5	2
Adjusting for Prepaid Expenses (Insurance, Supplies, Etc.)	2	1
Adjusting for Depreciation	4	1
Adjusting for Accrued Expenses (Wages, etc.)	1	1
Adjusting for Unearned Income (Rent Income, Fees, Income, Etc.)	2	1
Adjusting for Accrued Income (Income from Fees, Rent Income, Etc.)	0	0
The Worksheet-It's Preparation & Purpose-Service Co.	8	5
Preparing the Balance Sheet from the Information Included in the Worksheet	0	0
Preparing The Income Statement from the Information Included in the Worksheet	0	0
Closing Entries - Their Preparation & Purpose	2	1
Closing the Books - Journalizing, Adjusting & Closing Entries	3	2

APPENDIX 3 (cont)

FLIP II ACCOUNTING ENGLISH/SPANISH

USAGE DATA

Module Title	Total Requests per Module	Requests by Spanish-Surnamed Students
Closing the Books-Posting Adjusting & Closing entries	4	2
The Post Closing Trial Balance-Its Preparation and Purpose	1	0
The Accounting Cycle - A Review	3	0
The Distinction Betw. Merchandising & Service Bus.	0	0
Accounting for Merchandise Purchases Incl. Returns & Allowances, Disc. & Freight In	5	0
Accounting for Sales, Incl. Returns & Allowances & Disc.	1	0
Inventory Valuations Systems-Perpetual & Periodic	1	0
Cost of Goods Sold- Concept and Calculation Using Periodic-Method of Inventory Valuation	1	0
Worksheet For A Merchandising Concern	1	0
Income Statement Preparation for a Merchandising Business	1	0
Classified Balance Sheet for A Merchandising Business	1	0
Controlling Accounts-Their Purpose and Use	1	0
Special Journals Demonstrated-Sales Journal	9	4
Special Journals Demonstrated-Purchase Journal	5	2
Special Journals Demonstrated-Cash Receipts Journal	6	3
Special Journals Demonstrated-Cash Disbursements Journal	4	2
The General Journal Demon. in a System Where Special Journals Are	4	3
Accounting for Petty Cash	3	1
Bank Reconsiliation - An Explanation	3	2
Bank Reconsiliation- How to Prepare	3	1
Bank Reconsiliation-Entries to Correct Cash ACcount	3	1
Accounting for Bad Debts	2	2
Bad Debts-Method of Estimating the Amount	1	1
Promissory Notes - Definition of Terms	1	1
Accounting for Notes Payable-Bank Loans	2	1
Accounting for Notes Payable -Other than Bank Loans	0	0
Accounting for Notes Receivable	2	0
Accounting for the Discounting of Notes Receivable	2	0
Accounting for Prepaid and Accrued Interest	0	0
Plant & Equipment - Definition of Terms	0	0
Depreciation of Plant & Equipment - An Explanation (Refer to Modules #75 Bus.11-Flip #1)	0	0
Disposing of Plant & Equipment- Trade In(Accounting Method)	1	0
Disposing of Plant & Equipment Trade-In (Tax Method)	0	0
Disposing of Plant & Equipment-Sale or abandonment	0	0
Accounting for Payroll -Recording Gross Payroll & the Various Deductions (Refer to Modules #115 through #125 Flip Program)	1	0
22 Total	114	51

APPENDIX 3 (cont)

FLIP I BUSINESS MATH ENGLISH/SPANISH

USAGE DATA

Module Title	Total Requests per Module	Requests by Spanish-Surnamed Students
Zero in Multiplication Decimals	1	0
Division of Numbers w/Decimals	4	1
Reducing Fractions to Lowest Terms	4	1
Addition of Fractions	0	0
Use of the Reciprocal in Multiplying Fractions	2	0
Finding the Lowest Common Divisor	0	0
Finding the Greatest Common Divisor	1	0
Changing a Decimal to a Fraction	2	0
Changing a Fraction to a Decimal	2	1
Introduction to Percent	3	2
Converting a Percent to a Decimal	2	0
Understanding Trade Discounts	13	5
Derivation of List Price from Known Net Price and Trade Discounts	10	2
Terms of Sale and Due Dates	6	1
Simple Calculations of Cash Discounts	8	2
Partial Payment on Amount Due with Cash Discount	11	4
Cost Price and M U % Cost Given-Find Dollar Mark up	14	3
Dollar Mark Up & % of Cost Given Find Dollar Cost Price	9	3
Understanding Anticipation	6	3
Calculation of Anticipation	10	3
Calc. Anticipation/Cash Discount All	4	1
Calc. Anticipation/Cash Discount on Disc. amount	8	3
Calc. Depreciation-Sum-of-the-Year's	8	3
Understanding Simple Interest	4	2
Calculating Maturity Value	12	3
Exact Time: Calc. Simple Interest	5	1
Cancellation Method in Calc. Interest	5	1
Cancellation Method in Calc. Maturity Value (Simple Interest)	10	3
Calc. Simple Interest: 60-day 6%, 45-day 8% method	4	2
Calc. Simple Interest: 60-day 6%, 45-day 8% method	5	1
The Federal Truth in Lending Act	1	0
Wage Payment: Straight Hourly & Daily	4	1
Wage Payment: Straight Hourly & Daily	3	0
Wage Payment: OT Pay-Regular Rate	7	2
Wage Payment-Straight Commission	6	1
Wage Payment-Straight Salary plus Comm.	4	1

APPENDIX 3 (cont)

FLIP I BUSINESS MATH ENGLISH/SPANISH

USAGE DATA

Module Title	Total Requests per Module	Requests by Spanish-Surnamed Students
Wage Payment-Straight Co. w/Quota	5	2
Understanding Fed. Income Tax	5	2
Understanding & Computing NYS Income Tax	4	2
Understanding NYS Disability Insurance	0	0
Various Types of Business Organizations	3	1
Understanding Purposes of Partnership	10	4
Comp. Dist. Partnership Net Income & Loss When Shared Equally	11	4
Computing Dist. Partner. Net Income & Loss When Shared According to Orig. In.	16	5
Net Income & Loss When Shared Equally After Interest Based on Individ. Investment	11	2
Computing Distribution of Part. Net Income-According to Investment each year	14	2
Computing Dist. Net Income After Stated Salary To each Partner	10	2
Understanding NYS Income Tax	0	
Computing Multiple Carriers' Fire Insurance Liability	9	
Understanding Coinsurance	13	3
Computing Coinsurance Payment When Loss is Less than Face of Policy	6	
Wage Payment Straight Salary and Piece Rate Bonus over a Quota	4	2
Payroll Deduction Terminologies	9	2
Total	328	89